

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Olga Polwika  
DOCKET NO.: 03-30323.001-C-1  
PARCEL NO.: 16-01-421-020-0000

The parties of record before the Property Tax Appeal Board are Olga Polwika, the appellant, by attorney Michael Griffin of Chicago; and the Cook County Board of Review.

The subject property consists of 5,875 square foot parcel improved with a mixed use commercial/residential building with apartments above seven or more units with a classification of 3-18 under the Cook County Real Property Assessment Classification Ordinance. The property is located in Chicago, West Chicago Township, Cook County.

The appellant filed an appeal through counsel contending the assessment is excessive. On the petition the appellant failed to provide the basis of the appeal or a description of the property. The appellant did file an analysis comparing the subject with three other properties that had the same classification code as the subject property. As supporting documentation the appellant submitted print-outs from the Cook County Assessor's Office website. This information contained no descriptive information about the improvements located on the subject or the comparables. Furthermore, two of the data sheets indicated the comparables had partial assessments. The data indicated the comparables had land areas that ranged in size from 3,000 or 4,085 square feet and 2003 total assessments that ranged from \$39,036 to \$91,442. According to the copy of the final decision of the Cook County Board of Review submitted by the appellant and the assessor's data sheet the subject had a total assessment in 2003 of \$95,338. In the assessment analysis, the appellant compared the subject's 2004 assessment with the 2004 assessments of the comparables and requested the subject's assessment be reduced to \$40,414.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	12,337
IMPR.:	\$	83,001
TOTAL:	\$	95,338

Subject only to the State multiplier as applicable.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds a reduction in the subject's assessment is not supported by the evidence in this record.

The evidence appears to indicate the appellant is challenging the correctness of the subject's improvement assessment based on assessment inequity. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The Board finds the appellant failed to provide any descriptive data on the improvements located on either the subject property or the comparables that would allow the Board to perform any meaningful analysis to determine the validity of the appellant's argument. Second, the Board finds the limited comparability analysis prepared presumably by the appellant's attorney utilized the 2004 assessments of the subject and the comparables as disclosed on the assessor's data sheets even though the instant appeal was filed to challenge the subject's 2003 assessment. Third, in the analysis the appellant utilized as a unit of comparison a heading of "LSF", which appears to mean land square footage. However, this unit of comparison does not match the appellant's argument challenging the subject's improvement assessment nor do the land sizes used in the analysis match the data contained on the assessor's data sheets for the subject and the comparables. Based on this analysis the Board finds the appellant failed to demonstrate unequal treatment in the assessment process by clear and convincing evidence and no change in the assessment is justified based on this record.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.